

## **ABSTRACT OF THE DISCLOSURE**

The present invention is directed to a necked laminate and a process for making the laminate. The necked laminate is formed from sheet layers of at least one non-elastic neckable material laminated to at least one non-elastic film defining a longitudinal and  
5 transverse dimension wherein the laminate is extensible and retractable in at least one dimension without significantly reducing the breathability and/or liquid barrier properties of the film layer. This laminate extensibility and retractability is the result of striated rugosities in, for instance, the longitudinal dimension of the film layer which enables the necked laminate to have an amount of extensibility and retractability in the transverse  
10 dimension. The laminate is made by first partially stretching the non-elastic film layer, attaching a non-elastic neckable layer to form a laminate and then stretching the laminate to neck the laminate and stretch the film to its desired fully stretched configuration.